

Form F-66 (IA-2) (5-8-2013)					
STATE OF IOWA 2013 FINANCIAL REPORT FISCAL YEAR ENDED JUNE 30, 2013 CITY OF FORT MADISON, IOWA DUE: December 1, 2013		16205600200000 CITY OF FORT MADISON 811 AVENUE E FORT MADISON, IA 52627 <i>(Please correct any error in name, address, and ZIP Code)</i>			
WHEN COMPLETED, PLEASE RETURN TO	Mary Mosiman, CPA Auditor of State State Capitol Building Des Moines, IA 50319-0004	NOTE - The information supplied in this report will be shared by the Iowa State Auditor's Office, the U.S. Census Bureau, various public interest groups, and State and federal agencies.			
ALL FUNDS					
Item description		Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)
Revenues and Other Financing Sources					
Taxes levied on property		3,680,028		3,680,028	3,559,148
Less: Uncollected property taxes-levy year		0		0	
Net current property taxes		3,680,028		3,680,028	3,559,148
Delinquent property taxes		0		0	
TIF revenues		799,143		799,143	821,250
Other city taxes		1,393,044	0	1,393,044	1,502,950
Licenses and permits		124,084	0	124,084	157,500
Use of money and property		124,613	51,756	176,369	270,660
Intergovernmental		2,913,644	324,183	3,237,827	4,986,220
Charges for fees and service		197,800	5,475,495	5,673,295	6,262,720
Special assessments		21,040	16,279	37,319	17,000
Miscellaneous		2,497,288	52,307	2,549,595	1,902,880
Other financing sources		3,286,651	2,183,643	5,470,294	6,591,800
Total revenues and other sources		15,037,335	8,103,663	23,140,998	26,072,128
Expenditures and Other Financing Uses					
Public safety		3,639,103	0	3,639,103	3,446,040
Public works		1,144,366	0	1,144,366	1,169,530
Health and social services		39,639	0	39,639	38,840
Culture and recreation		1,033,637	0	1,033,637	1,150,710
Community and economic development		1,934,521	0	1,934,521	2,254,980
General government		2,128,245	0	2,128,245	1,898,400
Debt service		502,658	0	502,658	497,070
Capital projects		1,461,315	0	1,461,315	2,626,000
Total governmental activities expenditures		11,883,484	0	11,883,484	13,081,570
Business type activities		0	7,523,135	7,523,135	7,840,670
Total ALL expenditures		11,883,484	7,523,135	19,406,619	20,922,240
Other financing uses, including transfers out		3,261,650	1,933,632	5,195,282	4,976,800
Total ALL expenditures/And other financing uses		15,145,134	9,456,767	24,601,901	25,899,040
Excess revenues and other sources over (Under) Expenditures/And other financing uses		-107,799	-1,353,104	-1,460,903	173,088
Beginning fund balance July 1, 2012		5,305,988	3,910,177	9,216,165	9,253,261
Ending fund balance June 30, 2013		5,198,189	2,557,073	7,755,262	9,426,349
Note - These balances do not include \$ held in non-budgeted internal service funds; \$ held in Pension Trust Funds; \$ held in Private Purpose Trust funds and \$ held in agency funds which were not budgeted and are not available for city operations.					
Indebtedness at June 30, 2013		Amount - Omit cents	Indebtedness at June 30, 2013		Amount - Omit cents
General obligation debt		\$ 6,165,000	Other long-term debt		\$ 208,044
Revenue debt		\$ 16,395,247	Short-term debt		\$ 23,055,499
TIF Revenue debt		\$ 287,208			
			General obligation debt limit		\$ 20,227,510
CERTIFICATION					
THE FOREGOING REPORT IS CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF					
Signature of city clerk			Date Published/Posted	Mark (x) one <input checked="" type="checkbox"/> Date Published <input type="checkbox"/> Date Posted	
			11/8/2013		
Printed name of city clerk		Telephone	Area Code	Number	Extension
MELINDA BLIND			319	372-7700	205
Signature of Mayor or other City official (Name and Title)				Date signed	
				11/19/2013	
PLEASE PUBLISH THIS PAGE ONLY					

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2013			CITY OF FORT MADISON			<div><input type="checkbox"/> GAAP</div> <div><input checked="" type="checkbox"/> NON-GAAP = CASH BASIS</div> <div>Indicate by placing an X in the appropriate box on this sheet ONLY</div>						
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.	
1	Section A - TAXES											1	
2	Taxes levied on property	2,115,951	1,361,417		202,660			3,680,028			3,680,028	2	
3	Less: Uncollected property taxes - Levy year							0			0	3	
4	Net current property taxes	2,115,951	1,361,417			202,660	0	0	3,680,028		T01	3,680,028	4
5	Delinquent property taxes							0			T01	0	5
6	Total property tax	2,115,951	1,361,417		202,660	0	0	3,680,028			3,680,028	6	
7	TIF revenues			799,143				799,143		T01	799,143	7	
	Other city taxes												
8	Utility tax replacement excise taxes		26,263					26,263		T15	26,263	8	
9	Utility franchise tax (Chapter 364.2, Code of Iowa)							0		T15	0	9	
10	Parimutuel wager tax							0		C30	0	10	
11	Gaming wager tax							0		C30	0	11	
12	Mobile home tax							0		T19	0	12	
13	Hotel/motel tax		126,434					126,434		T19	126,434	13	
14	Other local option taxes	110,599	1,129,748					1,240,347		T09	1,240,347	14	
15	TOTAL OTHER CITY TAXES	110,599	1,282,445	0	0	0	0	1,393,044	0		1,393,044	15	
16	Section B - LICENSES AND PERMITS	124,084						124,084		T29	124,084	16	
17	Section C - USE OF MONEY AND PROPERTY											17	
18	Interest	34,100	19,309	19,493				72,902	51,756	U20	124,658	18	
19	Rents and royalties	46,061	5,650					51,711		U40	51,711	19	
20	Other miscellaneous use of money and property							0		U20	0	20	
21								0			0	21	
22	TOTAL USE OF MONEY AND PROPERTY	80,161	24,959	19,493	0	0	0	124,613	51,756		176,369	22	
23												23	
24	Section D - INTERGOVERNMENTAL											24	
25												25	
26	Federal grants and reimbursements											26	
27	Federal grants		271,127			456,509		727,636	324,183	B89	1,051,819	27	
28	Community development block grants							0		B50	0	28	
29	Housing and urban development							0		B50	0	29	
30	Public assistance grants							0		B79	0	30	
31	Payment in lieu of taxes							0		B30	0	31	
32								0			0	32	
33	Total Federal grants and reimbursements	0	271,127	0	0	456,509	0	727,636	324,183		1,051,819	33	
34												34	
35												35	
36												36	
37												37	
38												38	
39												39	
40												40	

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Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF FORT MADISON			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
41	Section D - INTERGOVERNMENTAL - Continued											41
42												42
43	State shared revenues											43
44	Road use taxes		1,058,309					1,058,309		C46	1,058,309	44
45												45
46												46
47												47
48	Other state grants and reimbursements											48
49	State grants		967,944					967,944		C89	967,944	49
50	Iowa Department of Transportation					141,774		141,774		C89	141,774	50
51	Iowa Department of Natural Resources							0		C89	0	51
52	Iowa Department of Economic Development							0		C89	0	52
53	CEBA grants							0		C89	0	53
54								0		C89	0	54
55								0			0	55
56								0			0	56
57								0			0	57
58								0			0	58
59								0			0	59
60	Total state	0	2,026,253	0	0	141,774	0	2,168,027	0		2,168,027	60
61												61
62	Local grants and reimbursements											62
63	County contributions		10,000					10,000			10,000	63
64	Library service		7,981					7,981		D89	7,981	64
65	Township contributions							0		D89	0	65
66	Fire/EMT service							0		D89	0	66
67								0		D89	0	67
68								0			0	68
69								0			0	69
70	Total local grants and reimbursements	0	17,981	0	0	0	0	17,981	0		17,981	70
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	0	2,315,361	0	0	598,283	0	2,913,644	324,183		3,237,827	71
72	Section E - CHARGES FOR FEES AND SERVICE											72
73	Water							0	2,631,725	A91	2,631,725	73
74	Sewer							0	2,022,426	A8Ø	2,022,426	74
75	Electric							0		A92	0	75
76	Gas							0		A93	0	76
77	Parking							0		A6Ø	0	77
78	Airport	29,475						29,475		AØ1	29,475	78
79	Landfill/garbage							0	731,579	A81	731,579	79
80	Hospital							0		A36	0	80

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF FORT MADISON			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
81	Section E - CHARGES FOR FEES AND SERVICE - Continued											81
82	Transit							0		A94	0	82
83	Cable TV							0		T15	0	83
84	Internet							0		A03	0	84
85	Telephone							0		A03	0	85
86	Housing authority							0		A50	0	86
87	Storm water							0	89,765	A80	89,765	87
88	Other:											88
89	Nursing home							0		A89	0	89
90	Police service fees	4,890						4,890		A89	4,890	90
91	Prisoner care							0		A89	0	91
92	Fire service charges							0		A89	0	92
93	Ambulance charges							0		A89	0	93
94	Sidewalk street repair charges							0		A44	0	94
95	Housing and urban renewal charges							0		A50	0	95
96	River port and terminal fees							0		A87	0	96
97	Public scales							0		A89	0	97
98	Cemetery charges	40,015						40,015		A03	40,015	98
99	Library charges	9,351						9,351		A89	9,351	99
100	Park, recreation, and cultural charges	51,388						51,388		A61	51,388	100
101	Animal control charges							0		A89	0	101
102	Other charges - <i>Specify</i>	6,968	55,713					62,681			62,681	102
103								0			0	103
104	TOTAL CHARGES FOR SERVICE	142,087	55,713	0	0	0	0	197,800	5,475,495		5,673,295	104
105												105
106	Section F - SPECIAL ASSESSMENTS	21,040						21,040	16,279	U01	37,319	106
107	Section G - MISCELLANEOUS											107
108	Contributions							0		U99	0	108
109	Deposits and sales/fuel tax refunds							0		U99	0	109
110	Sale of property and merchandise							0		U11	0	110
111	Fines	15,375						15,375		U30	15,375	111
112	Internal service charges							0		NR	0	112
113	Other miscellaneous - <i>Specify</i>	102,224	1,917,240			459,806	2,643	2,481,913	52,307		2,534,220	113
114								0			0	114
115								0			0	115
116								0			0	116
117								0			0	117
118								0			0	118
119								0			0	119
120	TOTAL MISCELLANEOUS	117,599	1,917,240	0	0	459,806	2,643	2,497,288	52,307		2,549,595	120

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2013 -- Continued	CITY OF FORT MADISON					<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
121	TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)	2,711,521	6,957,135	818,636	202,660	1,058,089	2,643	11,750,684	5,920,020		17,670,704	121
122												122
123	Section H - OTHER FINANCING SOURCES											123
124	Proceeds of capital asset sales							0		NR	0	124
125	Proceeds of long-term debt <i>(Excluding TIF internal borrowing)</i>							0	275,012	NR	275,012	125
126	Proceeds of anticipatory warrants or other short-term debt							0		A89	0	126
127	<i>Regular transfers in and interfund loans</i>	2,247,457	80,703			685,593		3,013,753	1,908,631		4,922,384	127
128	<i>Internal TIF loans and transfers in</i>				272,898			272,898			272,898	128
129								0			0	129
130								0			0	130
131	TOTAL OTHER FINANCING SOURCES	2,247,457	80,703	0	272,898	685,593	0	3,286,651	2,183,643		5,470,294	131
132	TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)	4,958,978	7,037,838	818,636	475,558	1,743,682	2,643	15,037,335	8,103,663		23,140,998	132
133												133
134	Beginning fund balance July 1, 2012	1,855,061	2,421,439	1,198,712	70,180	-439,687	200,283	5,305,988	3,910,177		9,216,165	134
135												135
136	TOTAL REVENUES AND OTHER FINANCING SOURCES (Sum of lines 132 and 134)	6,814,039	9,459,277	2,017,348	545,738	1,303,995	202,926	20,343,323	12,013,840		32,357,163	136
137												137
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Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013			CITY OF FORT MADISON			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
1	Section A — PUBLIC SAFETY											1
2	Police department/Crime prevention — Current operation	1,838,463	227,510					2,065,973		E62	2,065,973	2
3	Purchase of land and equipment		36,561					36,561		G62	36,561	3
4	Construction							0		F62	0	4
5	Jail — Current operation							0		E04	0	5
6	Purchase of land and equipment							0		G04	0	6
7	Construction							0		F04	0	7
8	Emergency management — Current operation	17,245						17,245		E89	17,245	8
9	Purchase of land and equipment							0		G89	0	9
10	Flood control — Current operation							0		E59	0	10
11	Purchase of land and equipment							0		G59	0	11
12	Construction							0		F59	0	12
13	Fire department — Current operation	1,441,842	37,482					1,479,324		E24	1,479,324	13
14	Purchase of land and equipment		40,000					40,000		G24	40,000	14
15	Construction							0		F24	0	15
16	Ambulance — Current operation							0		E32	0	16
17	Purchase of land and equipment							0		G32	0	17
18	Building inspections — Current operation							0		E66	0	18
19	Purchase of land and equipment							0		G66	0	19
20	Construction							0		F66	0	20
21	Miscellaneous protective services — Current operation							0		E66	0	21
22	Purchase of land and equipment							0		G66	0	22
23	Construction							0		F66	0	23
24	Animal control — Current operation							0		E32	0	24
25	Purchase of land and equipment							0		G32	0	25
26	Construction							0		F32	0	26
27	Other public safety — Current operation							0		E89	0	27
28	Purchase of land and equipment							0		G89	0	28
29								0			0	29
30								0			0	30
31								0			0	31
32								0			0	32
33								0			0	33
34								0			0	34
35								0			0	35
36								0			0	36
37								0			0	37
38								0			0	38
39								0			0	39
40	TOTAL PUBLIC SAFETY	3,297,550	341,553	0	0	0	0	3,639,103			3,639,103	40

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF FORT MADISON			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
41	Section B — PUBLIC WORKS											41
42	Roads, bridges, sidewalks — Current operation		607,093					607,093		E44	607,093	42
43	Purchase of land and equipment							0		G44	0	43
44	Construction							0		F44	0	44
45	Parking meter and off-street — Current operation							0		E60	0	45
46	Purchase of land and equipment							0		G60	0	46
47	Construction							0		F60	0	47
48	Street lighting — Current operation		124,197					124,197		E44	124,197	48
49	Traffic control safety — Current operation		96,321					96,321		E44	96,321	49
50	Purchase of land and equipment							0		G44	0	50
51	Construction							0		F44	0	51
52	Snow removal — Current operation		128,963					128,963		E44	128,963	52
53	Purchase of land and equipment							0		G44	0	53
54	Highway engineering — Current operation							0		E44	0	54
55	Purchase of land and equipment							0		G44	0	55
56	Construction							0		F44	0	56
57	Street cleaning — Current operation		120,593					120,593		E81	120,593	57
58	Purchase of land and equipment							0		G81	0	58
59	Airport (if not an enterprise) — Current operation	67,199						67,199		E01	67,199	59
60	Purchase of land and equipment							0		G01	0	60
61	Construction							0		F01	0	61
62	Garbage (if not an enterprise) — Current operation							0		E81	0	62
63	Purchase of land and equipment							0		G81	0	63
64	Construction							0		F81	0	64
65	Other public works — Current operation							0		E89	0	65
66	Purchase of land and equipment							0		G89	0	66
67	Construction							0		F89	0	67
68								0			0	68
69								0			0	69
70								0			0	70
71								0			0	71
72								0			0	72
73								0			0	73
74								0			0	74
75								0			0	75
76								0			0	76
77								0			0	77
78								0			0	78
79								0			0	79
80	TOTAL PUBLIC WORKS	67,199	1,077,167	0	0	0	0	1,144,366			1,144,366	80

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF FORT MADISON			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
81	Section C — HEALTH AND SOCIAL SERVICES											81
82	Welfare assistance — Current operation							0		E79	0	82
83	Purchase of land and equipment							0		G79	0	83
84	City hospital — Current operation							0		E36	0	84
85	Purchase of land and equipment							0		G36	0	85
86	Construction							0		F36	0	86
87	Payments to private hospitals — Current operation							0		E36	0	87
88	Health regulation and inspections — Current operation							0		E32	0	88
89	Purchase of land and equipment							0		G32	0	89
90	Construction							0		F32	0	90
91	Water, air, and mosquito control — Current operation							0		E32	0	91
92	Purchase of land and equipment							0		G32	0	92
93	Construction							0		F32	0	93
94	Community mental health — Current operation							0		E32	0	94
95	Purchase of land and equipment							0		G32	0	95
96	Construction							0		F32	0	96
97	Other health and social services — Current operation	402	39,237					39,639		E79	39,639	97
98	Purchase of land and equipment							0		G79	0	98
99	Construction							0		F79	0	99
100								0			0	100
101								0			0	101
102								0			0	102
103	TOTAL HEALTH AND SOCIAL SERVICES	402	39,237	0	0	0	0	39,639			39,639	103
104												104
105												105
106												106
107												107
108												108
109												109
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120												120

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF FORT MADISON			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
121	Section D — CULTURE AND RECREATION											121
122	Library services — Current operation	321,207	30,729					351,936		E52	351,936	122
123	Purchase of land and equipment							0		G52	0	123
124	Construction							0		F52	0	124
125	Museum, band, theater — Current operation	6,517	96,619					103,136		E61	103,136	125
126	Purchase of land and equipment							0		G61	0	126
127	Parks — Current operation	304,608	2,402					307,010		E61	307,010	127
128	Purchase of land and equipment							0		G61	0	128
129	Construction							0		F61	0	129
130	Recreation — Current operation	89,093						89,093		E61	89,093	130
131	Purchase of land and equipment							0		G61	0	131
132	Construction							0		F61	0	132
133	Cemetery — Current operation	123,854	2,335					126,189		E03	126,189	133
134	Purchase of land and equipment							0		G03	0	134
135	Community center, zoo, marina, and auditorium		37,234					37,234		E61	37,234	135
136	Other culture and recreation		19,039					19,039		E61	19,039	136
137	Purchase of land and equipment							0		G61	0	137
138	Construction							0		F61	0	138
139	TOTAL CULTURE AND RECREATION	845,279	188,358	0	0	0	0	1,033,637			1,033,637	139
140	Section E — COMMUNITY AND ECONOMIC DEVELOPMENT											140
141	Community beautification — Current operation		727					727		E89	727	141
142	Purchase of land and equipment							0		G89	0	142
143	Economic development — Current operation		1,372,698	19,170				1,391,868		E89	1,391,868	143
144	Purchase of land and equipment							0		G89	0	144
145	Housing and urban renewal — Current operation							0		E50	0	145
146	Purchase of land and equipment							0		G50	0	146
147	Construction							0		F50	0	147
148	Planning and zoning — Current operation	156,006						156,006		E29	156,006	148
149	Purchase of land and equipment							0		G29	0	149
150	Other community and economic development — Current operation							0		E89	0	150
151	Purchase of land and equipment							0		G89	0	151
152	Construction							0		F89	0	152
153	TIF Rebates			385,920				385,920		E89	385,920	153
154	TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT	156,006	1,373,425	405,090	0	0	0	1,934,521			1,934,521	154
155	TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other"											155
156												156
157												157
158												158

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF FORT MADISON			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
159	Section F — GENERAL GOVERNMENT											159
160	Mayor, council and city manager — Current operation	580,418						580,418		E29	580,418	160
161	Purchase of land and equipment							0		G29	0	161
162	Clerk, Treasurer, financial administration — Current operation							0		E23	0	162
163	Purchase of land and equipment							0		G23	0	163
164	Elections — Current operation							0		E89	0	164
165	Purchase of land and equipment							0		G89	0	165
166	Legal services and city attorney — Current operation	50,078						50,078		E25	50,078	166
167	Purchase of land and equipment							0		G25	0	167
168	City hall and general buildings — Current operation							0		E31	0	168
169	Purchase of land and equipment							0		G31	0	169
170	Construction							0		F31	0	170
171	Tort liability — Current operation	71,236						71,236		E89	71,236	171
172	Other general government — Current operation		1,426,513					1,426,513		E89	1,426,513	172
173	Purchase of land and equipment							0		G89	0	173
174								0			0	174
175								0			0	175
176	TOTAL GENERAL GOVERNMENT	701,732	1,426,513	0	0	0	0	2,128,245			2,128,245	176
177	Section G — DEBT SERVICE			5,475	497,183			502,658			502,658	177
178								0			0	178
179								0			0	179
180								0			0	180
181								0			0	181
182	TOTAL DEBT SERVICE	0	0	5,475	497,183	0	0	502,658			502,658	182
183	Section H — REGULAR CAPITAL PROJECTS — Specify										0	183
184						1,461,315		1,461,315			1,461,315	184
185								0			0	185
186								0			0	186
187	Subtotal Regular Capital Projects	0	0	0	0	1,461,315	0	1,461,315			1,461,315	187
188	— TIF CAPITAL PROJECTS — Specify										0	188
189								0			0	189
190								0			0	190
191								0			0	191
192	Subtotal TIF Capital Projects	0	0	0	0	0	0	0			0	192
193	TOTAL CAPITAL PROJECTS	0	0	0	0	1,461,315	0	1,461,315			1,461,315	193
194	TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES	5,068,168	4,446,253	410,565	497,183	1,461,315	0	11,883,484			11,883,484	194
195	(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)											195
196												196

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF FORT MADISON			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF Special revenue (c)	Debt service (d)	Capital projects (e)	Permanent Fund (f)	Total current governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (h)) (i)	Line No.
197	Section I — BUSINESS TYPE ACTIVITIES											197
198	Water — Current operation								2,280,491	E91	2,280,491	198
199	Purchase of land and equipment									G91	0	199
200	Construction									F91	0	200
201	Sewer and sewage disposal — Current operation								1,678,170	E80	1,678,170	201
202	Purchase of land and equipment									G80	0	202
203	Construction									F80	0	203
204	Electric — Current operation									E92	0	204
205	Purchase of land and equipment									G92	0	205
206	Construction									F92	0	206
207	Gas Utility — Current operation									E93	0	207
208	Purchase of land and equipment									G93	0	208
209	Construction									F93	0	209
210	Parking — Current operation									E60	0	210
211	Purchase of land and equipment									G60	0	211
212	Construction									F60	0	212
213	Airport — Current operation									E01	0	213
214	Purchase of land and equipment									G01	0	214
215	Construction									F01	0	215
216	Landfill/Garbage — Current operation								715,130	E81	715,130	216
217	Purchase of land and equipment									G81	0	217
218	Construction									F81	0	218
219	Hospital — Current operation									E36	0	219
220	Purchase of land and equipment									G36	0	220
221	Construction									F36	0	221
222	Transit — Current operation									E94	0	222
223	Purchase of land and equipment									G94	0	223
224	Construction									F94	0	224
225	Cable TV, telephone, Internet — Current operation									E03	0	225
226	Purchase of land and equipment									G03	0	226
227	Housing authority — Current operation									E50	0	227
228	Purchase of land and equipment									G50	0	228
229	Construction									F50	0	229
230	Storm water — Current operation								73,985	E80	73,985	230
231	Purchase of land and equipment									G80	0	231
232	Construction									F80	0	232
233												233
234												234
235												235
236												236

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued	CITY OF FORT MADISON					<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
237	Section I — BUSINESS TYPE ACTIVITIES — Cont.											237
238	Other business type — Current operation									E89	0	238
239	Purchase of land and equipment									G89	0	239
240	Construction								1,536,267	F89	1,536,267	240
241												241
242	Enterprise Debt Service								1,239,092		1,239,092	242
243	Enterprise Capital Projects										0	243
244	Enterprise TIF Capital Projects										0	244
245	Internal service funds — <i>Specify</i>											245
246											0	246
247											0	247
248											0	248
249											0	249
250											0	250
251	TOTAL BUSINESS TYPE ACTIVITIES								7,523,135		7,523,135	251
252												252
253	TOTAL EXPENDITURES (Sum of lines 194 and 251)	5,068,168	4,446,253	410,565	497,183	1,461,315	0	11,883,484	7,523,135		19,406,619	253
254	Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT									NE		254
255	Regular transfers out		2,988,752					2,988,752	1,933,632		4,922,384	255
256	Internal TIF loans/repayments and transfers out			272,898				272,898			272,898	256
257								0			0	257
258	TOTAL OTHER FINANCING USES	0	2,988,752	272,898	0	0	0	3,261,650	1,933,632		5,195,282	258
259	TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)	5,068,168	7,435,005	683,463	497,183	1,461,315	0	15,145,134	9,456,767		24,601,901	259
260												260
261	Ending fund balance June 30, 2013:											261
262	Governmental:											262
263	Nonspendable						202,926	202,926			202,926	263
264	Restricted		1,555,140	1,333,885	48,555			2,937,580			2,937,580	264
265	Committed							0			0	265
266	Assigned		463,323					463,323			463,323	266
267	Unassigned	1,745,871	5,809			-157,320		1,594,360			1,594,360	267
268	Total Governmental	1,745,871	2,024,272	1,333,885	48,555	-157,320	202,926	5,198,189			5,198,189	268
269	Proprietary								2,557,073		2,557,073	269
270	Total ending fund balance June 30, 2013	1,745,871	2,024,272	1,333,885	48,555	-157,320	202,926	5,198,189	2,557,073		7,755,262	270
271	TOTAL REQUIREMENTS (Sum of lines 259 and 270)	6,814,039	9,459,277	2,017,348	545,738	1,303,995	202,926	20,343,323	12,013,840		32,357,163	271
272												272

Part III

INTERGOVERNMENTAL EXPENDITURES

CITY OF FORT MADISON

Please report below expenditures made to the State or to other local governments on a reimbursement or cost sharing basis. Include these expenditures in part II. *Enter amount, omit cents.*

Purpose	Amount paid to other local governments	Purpose	Amount paid to State
Correction.....	M05 \$	Highways.....	L44 \$
Health.....	M32	All other.....	L89 \$
Highways.....	M44		
Transit subsidies.....	M94		
Libraries.....	M52		
Police protection.....	M62		
Sewerage.....	M80		
Sanitation.....	M81		
All other.....	M89 \$ \$		

Part IV

SALARIES AND WAGES

Report here the total salaries and wages paid to all employees of your government before deductions of social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of municipal employees charged to construction projects.

		Amount - Omit cents	
	Z00 \$	4,775,993	

Part V

DEBT OUTSTANDING, ISSUED, AND RETIRED

A. Long-term debt		Debt during the fiscal year		Debt Outstanding JUNE 30, 2013				
Purpose	Debt outstanding JULY 1, 2012 (a)	Issued (b)	Retired (c)	General obligation (d)	TIF revenue (e)	Revenue (f)	Other (g)	Interest paid this year (h)
1. Water utility	19U \$ 15,164,235	29U \$ 275,012	39U \$ 306,000	49U \$ 380,000	49U \$	49U \$ 14,753,247	49U \$	I91 \$ 463,942
2. Sewer utility	19U 4,288,000	29U	39U 306,000	49U 2,340,000	49U	49U 1,642,000	49U	I89 119,297
3. Electric utility	19U	29U	39U	49U	49U	49U		I92
4. Gas utility	19U	29U	39U	49U	49U	49U		I93
5. Transit-bus	19U	29U	39U	49U	49U	49U		I94
6. Industrial Revenue	19T	24T	34T		44T	44T		I89
7. Mortgage revenue	19T	24T	34T		44T	44T		I89
8. TIF revenue	19U 2,906,208	29U	39U 174,000	49U 2,445,000	49U 287,208	49U	49U	I89 130,919
9. Other-Specify	19U 1,191,926	29U 203,544	39U 187,426	49U 1,000,000	49U	49U	49U 208,044	I89 70,816
10.	19U	29U	39U	49U	49U	49U	49U	I89
11.	19U	29U	39U	49U	49U	49U	49U	I89
12.	19U	29U	39U	49U	49U	49U	49U	I89
13.	19U	29U	39U	49U	49U	49U	49U	I89
14.	19U	29U	39U	49U	49U	49U	49U	I89
Total long-term debt	23,550,369	478,556	973,426	6,165,000	287,208	16,395,247	208,044	784,974

B. Short-term debt

Amount - Omit cents

Outstanding as of JULY 1, 2012	61V \$	23,550,369
Outstanding as of JUNE 30, 2013	64V \$	23,055,499

Part VI

DEBT LIMITATION FOR GENERAL OBLIGATION BONDS

Click to visit DOM Valuation WEBSITE. 100% VAL BY INDIVIDUAL LEVY AUTHORITY

Actual valuation -- January 1, 2011

	Amount - Omit cents		
\$	404,550,191	x .05 = \$	20,227,510

Part VII

CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2013

Type of asset	Amount - Omit cents				
	Bond and interest funds (a)	Bond construction funds (b)	Pension/retirement funds (c)	all other funds (d)	Total (e)
Cash and investments - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude value of real property.					
	W01	W31	W61		
	\$		\$		
			173,797	7,581,465	7,755,262

REMARKS

V98

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